

TITLE 18. PUBLIC REVENUES
DIVISION 2. STATE BOARD OF EQUALIZATION--BUSINESS TAXES
CHAPTER 5.5. EMERGENCY TELEPHONE USERS SURCHARGE LAW
ARTICLE 1. IMPOSITION OF SURCHARGE

§ 2406. Liability for Surcharge Remitted by Billing Aggregator or Billed Through Billing Agents.

(a) The surcharge is required to be remitted by the service supplier which provided the intrastate telephone communication services.

(b) Where a return is filed and surcharge remitted by a billing aggregator on behalf of one or more service suppliers, the service supplier will be deemed to have remitted the surcharge if all of the following conditions have been met:

(1) The service supplier has registered with the Board in accordance with Regulation 2421.

(2) The service supplier has notified the Board in writing that the billing aggregator is authorized to act on its behalf to prepare and file returns and remit the surcharge to the Board, and such authorization is still in effect. [Where the service supplier authorizes the billing aggregator to act on its behalf concerning only a portion of the telephone communication services it provides, the service supplier shall so notify the Board and must report and remit directly to the Board the surcharge due on the remainder of the telephone communication services it provides.]

(3) The service supplier has provided to the Board and to the billing aggregator its written consent for the billing aggregator to disclose to the Board any and all records concerning the activities conducted on behalf of the service supplier related to the surcharge.

(4) The billing aggregator does either (A) or (B).

(A) files a separate return for each service supplier on whose behalf the return is filed which includes the name, address, account number and amount of surcharge remitted;
or

(B) files a single return for more than one service supplier, provided that the billing aggregator, at such time and in such form as the board requests, shall identify the service suppliers on whose behalf it filed the return and provide documentation supporting the return.

(c) A service supplier acting as a billing agent for another service supplier, reseller or billing aggregator is not liable for remitting the surcharge on services provided by or billed on behalf of the other service supplier, reseller or billing aggregator even though those charges may be included, as a separate part of a billing, with charges for services it did provide to the service user. A billing agent providing only billing services is not a service supplier and is not required to remit the surcharge collected on behalf of a service supplier that provided the service.

Note: Authority cited: Section 41128, Revenue and Taxation Code.

Reference: Sections 41021 and 41023, Revenue and Taxation Code.